



U.S. Department of Justice

United States Attorney  
Southern District of New York

86 Chambers Street  
New York, New York 10007

September 6, 2018

**BY ECF**

The Honorable J. Paul Oetken  
United States District Judge  
United States Courthouse  
40 Foley Square  
New York, NY 10007

Re: *State of New York, et al. v. Mnuchin et al.*, No. 18 Civ. 6427 (JPO)

Dear Judge Oetken:

This Office represents Treasury Secretary Steven Mnuchin, in his official capacity; the U.S. Department of the Treasury; Acting Commissioner of Internal Revenue David J. Kautter, in his official capacity; the Internal Revenue Service; and the United States of America (together, the “Government”), the defendants in the above-referenced action. We write respectfully on behalf of all parties in this case to request a 45-day extension of time for the Government to respond to the complaint filed by plaintiffs the States of New York, Connecticut, Maryland, and New Jersey (together, the “States”), which challenges the constitutionality of certain provisions in the recent federal tax statute, and to propose a briefing schedule for the Government’s anticipated dispositive motion in this action, and the States’ potential cross-motion for summary judgment. The Government seeks this extension in order to prepare its arguments in response to the allegations in the States’ complaint and in order to consult with relevant agencies and personnel. This is the Government’s first request for an extension of time to respond to the complaint.

The parties respectfully propose the following briefing schedule:

- **November 2, 2018** – the Government files its motion
- **December 14, 2018** – the States file their opposition to the Government’s motion, and, if they choose to do so, their cross-motion for summary judgment
- **January 17, 2019** – the Government files its reply in support of its motion, and if applicable, its opposition to the States’ cross-motion
- **February 1, 2019** – the States file their reply in support of their cross-motion, if applicable

The parties further agree and respectfully propose to the Court that no discovery should take place until the motions are resolved.

We thank the Court for its consideration of this request.

Respectfully,

GEOFFREY S. BERMAN  
United States Attorney

By: s/Jean-David Barnea  
JEAN-DAVID BARNEA  
REBECCA S. TINIO  
Assistant United States Attorneys  
Tel. (212) 637-2679/2774  
Fax (212) 637-2686

Cc: counsel for plaintiffs (by ECF)